IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 29TH MARCH 2007 / 8TH CHAITHRA 1929

WP(C).No. 11001 of 2007(I)

PETITIONER:

NADUKKARA AGRO PROCESSING COMPANY LTD.,
AVOLY, MUVATTUPUZHA.
(REPRESENTED BY THE MANAGING DIRECTOR,
K.SASIKUMAR)

BY ADV. SRI.VIJAYAN. K.U.
SRI.K.N.SREEKUMAR

RESPONDENTS:
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1. COMMERCIAL TAX OFFICER,
KGST, MUVATTUPUZHA.

2. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES DEPARTMENT,
MUVATTUPUZHA.

3. STATE OF KERALA REPRESENTED BY
SECRETARY TO GOVERNMENT(TAXES DEPARTMENT),
THIRUVANANTHAPURAM.

BY GOVERNMNET PLEADER SRI.M.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 29/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.11001 of 2007-I

Dated this the 29th day of March, 2007

JUDGMENT

The petitioner challenges Exts.P5 and P5(a) assessment orders under the KGST and CST Acts. But, against those orders, the petitioner has got statutory remedies. But, the learned counsel for the petitioner vehemently contended that the order is manifestly unjust and illegal and therefore, this Court should interfere with the same. I think the appellate authority can go into those grounds and grant relief to the petitioner. Therefore, it is unnecessary for this Court to entertain this writ petition. Accordingly, it is dismissed without prejudice to the contentions of the petitioner and its right to invoke the statutory remedies available to it.

K.BALAKRISHNAN NAIR, JUDGE.

MS